

Compass Charter Schools

September 2017 - September 2017

		September		July - September Summary				2017-2018	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$365,024	\$471,287	\$755,847	\$862,110	(\$106,263)	-12.3%	\$6,398,015	\$5,403,076
8012	Education Protection Account Revenue	\$15,782	\$145,870	\$15,782	\$145,870	(\$130,088)	-89.2%	\$583,479	\$552,704
8019	Prior Year Income/Adjustments			-	-	-	0.0%	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	\$121,336	\$201,037	\$121,336	\$201,037	(\$79,701)	-39.6%	\$1,116,874	\$995,538
Revenue Limit		\$502,142	\$818,194	\$892,965	\$1,209,017	(\$316,052)	-26.1%	\$8,098,368	\$6,951,318
8181	Special Education - Entitlement	-	\$11,063	-	\$11,063	(\$11,063)	-100.0%	\$110,625	\$110,625
Federal Revenue		-	\$11,063	-	\$11,063	(\$11,063)	-100.0%	\$110,625	\$110,625
8550	Mandated Block Grant			-	-	-	0.0%	\$164,942	\$164,942
8560	State Lottery Revenue			-	-	-	0.0%	\$186,630	\$186,630
8599	Prior Year State Income	\$65	-	\$65	-	\$65	0.0%	-	(\$65)
Other State Revenue		\$65	-	\$65	-	\$65	0.0%	\$351,572	\$351,507
8650	Rental Income	\$49,750	\$49,450	\$137,500	\$137,200	\$300	0.2%	\$582,250	\$395,000
8660	Interest Income	\$55	\$55	\$859	\$858	\$1	0.1%	\$3,288	\$2,429
8685	School Site fundraising	\$100	-	\$100	-	\$100	0.0%	-	(\$100)
8699	All Other Local Revenue	\$74,749	-	\$129,965	\$55,216	\$74,749	135.4%	\$55,216	(\$74,749)
8792	SPED State/Other Transfers of Apportionments from County	-	\$51,084	-	\$67,096	(\$67,096)	-100.0%	\$526,850	\$526,850
8793	SPED State/Other Transfers of Apportionments from JPA	\$16,012	-	\$32,024	-	\$32,024	0.0%	-	(\$60,846)
8799	Other Transfers In	-	\$60,000	-	\$60,000	(\$60,000)	-100.0%	\$600,000	\$600,000
Local Revenue		\$140,666	\$160,589	\$300,448	\$320,370	(\$19,922)	-6.2%	\$1,767,604	\$1,388,584
Total Revenue		\$642,873	\$989,845	\$1,193,478	\$1,540,449	(\$346,971)	-22.5%	\$10,328,169	\$8,802,035
1100	Teachers' Salaries	\$310,169	\$298,973	\$608,235	\$597,039	(\$11,196)	-1.9%	\$3,287,799	\$2,679,564
1200	Certificated Pupil Support Salaries	\$68,083	\$51,174	\$137,246	\$120,338	(\$16,908)	-14.1%	\$580,906	\$443,660
1300	Certificated Pupil Support Salaries	\$20,553	\$21,375	\$54,965	\$55,788	\$822	1.5%	\$248,160	\$193,195
1900	Other Certificated Salaries	-	\$29,734	-	\$29,734	\$29,734	100.0%	\$297,335	\$297,335
Certificated Salaries		\$398,804	\$401,256	\$800,447	\$802,899	\$2,452	0.3%	\$4,414,200	\$3,613,753
2200	Classified Support Salaries (Maintenance, Food)	\$24,326	\$40,865	\$83,327	\$99,866	\$16,540	16.6%	\$467,654	\$384,327
2300	Classified Supervisor and Administrator Salaries	\$43,250	\$39,924	\$129,433	\$126,107	(\$3,326)	-2.6%	\$485,421	\$355,988
2400	Clerical, Technical, and Office Staff Salaries	\$36,630	\$19,670	\$101,889	\$84,929	(\$16,960)	-20.0%	\$261,963	\$160,074
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	-	\$1,449	-	\$1,449	\$1,449	100.0%	\$14,490	\$14,490
Classified Salaries		\$104,206	\$101,909	\$314,649	\$312,352	(\$2,297)	-0.7%	\$1,229,528	\$914,879
3101	State Teachers' Retirement System, certificated positions	\$66,492	\$55,854	\$144,919	\$134,281	(\$10,638)	-7.9%	\$636,969	\$492,050
3313	OASDI	\$5,433	\$6,443	\$17,238	\$18,248	\$1,010	5.5%	\$76,231	\$58,993

3323	Medicare	\$6,924	\$7,329	\$15,464	\$15,869	\$405	2.6%	\$81,834	\$66,370
3403	Health & Welfare Benefits	\$72,292	\$42,100	\$180,549	\$150,357	(\$30,192)	-20.1%	\$529,255	\$348,706
3503	State Unemployment Insurance	\$2,098	\$2,366	\$4,340	\$4,608	\$268	5.8%	\$25,900	\$21,560
3603	Worker Compensation Insurance	-	\$3,226	\$16,275	\$19,501	\$3,226	16.5%	\$48,536	\$32,261
3903	Other Employee Benefits	(\$266)	-	(\$9,356)	(\$9,090)	\$266	-2.9%	(\$9,090)	\$266
Employee Benefits		\$152,974	\$117,318	\$369,430	\$333,774	(\$35,656)	-10.7%	\$1,389,635	\$1,020,205
Total Personnel Expenses		\$655,985	\$620,482	\$1,484,525	\$1,449,024	(\$35,501)	-2.5%	\$7,033,363	\$5,548,838
4100	Approved Textbooks and Core Curricula Materials	\$24,430	\$12,000	\$55,980	\$43,550	(\$12,430)	-28.5%	\$1,551,580	\$1,495,600
4200	Books and Other Reference Materials	-	\$92,673	\$4,274	\$96,947	\$92,673	95.6%	\$931,000	\$926,726
4300	Materials and Supplies	\$745	\$2,600	\$4,747	\$6,602	\$1,855	28.1%	\$30,000	\$25,253
4315	Classroom Materials and Supplies	-	\$1,100	-	\$1,100	\$1,100	100.0%	\$11,000	\$11,000
4400	Noncapitalized Equipment	-	\$500	-	\$500	\$500	100.0%	\$5,000	\$5,000
4430	Noncapitalized Student Equipment	-	\$1,500	-	\$1,500	\$1,500	100.0%	\$15,000	\$15,000
Books and Supplies		\$25,175	\$110,372	\$65,001	\$150,198	\$85,197	56.7%	\$2,543,580	\$2,478,579
5200	Travel and Conferences	\$3,602	\$6,793	\$10,675	\$13,866	\$3,191	23.0%	\$75,000	\$64,325
5210	Training and Development Expense	\$1,837	-	\$15,124	\$13,286	(\$1,838)	-13.8%	\$100,000	\$84,841
5300	Dues and Memberships	\$588	\$1,833	\$12,262	\$13,507	\$1,244	9.2%	\$30,000	\$17,738
5400	Insurance	\$4,658	\$2,436	\$4,658	\$2,436	(\$2,222)	-91.2%	\$24,361	\$19,703
5500	Operation and Housekeeping Services	\$500	\$700	\$1,500	\$1,700	\$200	11.8%	\$8,000	\$6,000
5501	Utilities	\$164	\$538	\$789	\$1,163	\$373	32.1%	\$6,000	\$5,211
5600	Space Rental/Leases Expense	\$67,441	\$61,484	\$228,465	\$222,509	(\$5,956)	-2.7%	\$775,867	\$501,381
5601	Building Maintenance	-	\$175	-	\$175	\$175	100.0%	\$1,750	\$1,750
5602	Other Space Rental	-	-	-	-	-	0.0%	\$40,000	\$40,000
5605	Equipment Rental/Lease Expense	\$681	\$2,801	\$2,672	\$4,792	\$2,120	44.2%	\$30,000	\$27,328
5610	Equipment Repair	-	\$100	-	\$100	\$100	100.0%	\$1,000	\$1,000
5800	Professional/Consulting Services and Operating Expenditures	(\$36)	\$4,887	\$1,090	\$6,013	\$4,924	81.9%	\$50,000	\$48,910
5803	Banking and Payroll Service Fees	\$937	\$547	\$1,471	\$1,082	(\$390)	-36.0%	\$6,000	\$4,504
5805	Legal Services	\$3,945	\$7,826	\$25,690	\$29,570	\$3,880	13.1%	\$100,000	\$74,310
5806	Audit Services	-	-	-	-	-	0.0%	\$34,500	\$34,500
5807	Legal Settlements	\$50,000	\$50,000	\$162,000	\$162,000	-	0.0%	\$612,000	\$450,000
5809	Employee Tuition Reimbursement	-	-	-	-	-	0.0%	\$11,000	\$11,000
5810	Educational Consultants	\$1,510	\$14,829	\$3,220	\$16,539	\$13,319	80.5%	\$150,000	\$146,780
5811	Student Transportation	\$100	\$5,000	\$503	\$5,403	\$4,900	90.7%	\$75,000	\$74,497
5815	Advertising/Recruiting	\$9,590	\$11,961	\$39,981	\$42,352	\$2,371	5.6%	\$150,000	\$109,919
5873	Financial Services	\$21,400	\$25,567	\$64,200	\$68,367	\$4,167	6.1%	\$298,466	\$212,866
5874	Personnel Services	\$160	-	\$1,006	\$846	(\$160)	-18.9%	\$1,346	\$340
5875	District Oversight Fee	\$2,794	-	\$2,794	-	(\$2,794)	0.0%	\$80,984	\$78,190
5877	IT Services	\$2,635	\$2,847	\$14,170	\$14,382	\$212	1.5%	\$40,000	\$25,830
5890	Interest Expense/Fees	\$13,417	\$116	\$13,756	\$455	(\$13,301)	-2,922.7%	\$1,500	(\$12,256)
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$2,855	\$9,344	\$9,416	\$15,906	\$6,489	40.8%	\$100,000	\$90,584
Services & Other Operating Expenses		\$188,778	\$209,781	\$615,441	\$636,446	\$21,005	3.3%	\$2,802,774	\$2,119,252
Total Operational Expenses		\$213,952	\$320,154	\$680,442	\$786,645	\$106,203	13.5%	\$5,346,354	\$4,597,831

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Total Expenses	\$869,937	\$940,636	\$2,164,968	\$2,235,669	\$70,701	3.2%	\$12,379,717	\$10,146,669
Net Income	(\$227,064)	\$49,209	(\$971,490)	(\$695,220)	(\$276,270)	-39.7%	(\$2,051,548)	(\$1,344,634)